

Alexander W. Moore  
Assistant General Counsel

185 Franklin Street, 13<sup>th</sup> Floor  
Boston, MA 02110-1585

Phone 617 743-2265  
Fax 617 737-0648  
alexander.w.moore@verizon.com

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Mary L. Cottrell, Secretary  
Department of Telecommunications & Energy  
Commonwealth of Massachusetts  
One South Station, 2<sup>nd</sup> Floor  
Boston, Massachusetts 02110

**Re: D.T.E. 04-33 - Petition of Verizon New England Inc. for Arbitration**

Dear Ms. Cottrell:

Enclosed for filing in the above-referenced matter is Verizon Massachusetts' Initial Brief.

Thank you for your assistance in this matter.

Sincerely,

/s/Alexander W. Moore

Alexander W. Moore

Enclosure

cc: Service List (electronic distribution only)